

## *Certificate of Authority*

### **Certificate of Authority Requirements**

**A** cemetery is a place for disposition of human remains. Generally, private cemeteries are required to obtain and maintain a state license, referred to as a **Certificate of Authority**. A cemetery must be operated under the supervision of a managing officer who has received a passing score on the **Cemetery Manager** examination administered by the Cemetery and Funeral Bureau.

To obtain a **Certificate of Authority** for operation of a cemetery, a business must meet the following requirements:

- Submit a completed application form, a filing fee of \$400, and a regulatory fee of \$400 to the Cemetery and Funeral Bureau, P.O. Box 989003, West Sacramento, CA 95798-9003.
- Provide a copy of (1) the Articles of Incorporation (for a corporation) or partnership agreement (for a partnership), (2) the land use or zoning permit (and/or the application submitted to the city or county planning commission), (3) the deed to the property, contract of purchase, or other evidence of property ownership, (4) the permit to sell and issue securities (and/or the permit application), (5) the declaration of dedication to cemetery purposes certified by the county recorder, and (6) the endowment care trust agreement executed by the cemetery's board of trustees.
- Submit independent confirmation from the depository, or other proof of deposit of the initial contribution to the ECF.
- Provide a detailed map of the proposed cemetery site and surrounding areas, and delineating the area to be initially developed.
- Post a \$50,000 fidelity bond on all officers and employees.

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- Provide a signed statement which includes the following information:
  - Names and addresses of incorporators, directors, officers, and trustees of the endowment care fund, including the person who will be in charge of sales, together with a statement of *each individual's* experience and fitness to engage in cemetery business.
  - A written statement demonstrating that the managing officer has two years' experience in the cemetery business.
  - A statement of compensation received or to be received by the officers, directors, and all sales agents and/or managers.
  - A complete and detailed financial statement showing assets, liabilities, and reserve funds. (For new corporations, indicate the amount of stock subscribed, consideration paid for all stock issued, and amount of promotional stock issued. For an existing business, include complete operation profit and loss statements for the last three years.)
  - An itemized statement of estimated receipts from all sources (capitalization, sales, loans, etc.) and expenditures for at least five years (or other period as determined by the Department).
  - A statement of the size, location, and topography of the property to be used for cemetery purposes, as well as the water available.
  - A statement of the proposed plan of operation, including types of selling, size of sales department, and number of acres initially developed.
  - A statement of the amount deposited into the Endowment Care Fund, type of investment made or to be made, and the proposed rate of contribution for the future.
  - A statement of Endowment Care Fund contributions (\$2.25 per square foot for each grave, \$35 for each niche, \$110 for the first crypt, and \$55 for each additional crypt).

On an ongoing basis throughout the calendar year, licensees must submit a quarterly fee of \$8.50 for each burial, cremation, entombment, or inurnment made during the preceding calendar quarter.

The license term is one year, and the renewal fee is \$400.

To request an application form, or for additional information, call the Bureau's licensing office at (916) 327-3219.